

GENERAL INFORMATION FOR PROVISION 2 - FISCAL ACTION

1. The Fiscal Action Forms included in this package are:

FA-1, FISCAL ACTION WORKSHEET - SCHOOL - This form is used for each school reviewed. The form contains three sections: Certification and Benefit Issuance Errors; Meal Count and PS2 Errors which is used for errors not requiring recalculation; and Calculation Summary which summarizes the previous two sections and includes the amount of any recalculation.

Note: The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. Use Provision 2, FA- 1, FA-2, FA-3, FA-5, and FA-7 for review of **Provision 2** schools in a non-base year.

FA-2, SUMMARY - CERTIFICATION AND BENEFIT ISSUANCE ERRORS - Use this form to summarize the Certification and Benefit Issuance section from all of the individual school reviews. This form will provide the total overclaim for these errors for all schools reviewed and provide meal count adjustment data.

FA-3, SUMMARY - MEAL COUNT AND PS2 ERRORS - Use this form to summarize the Meal Count and PS2 Errors section from all of the individual school reviews. This form will net individual school overclaims and underclaims and provide meal count adjustment data.

FA-4, PARTIAL RECALCULATION WORKSHEET - This form is used when recalculation is necessary because accurate counts by category are unreliable, **but** the total meal count is reliable. Note: The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. FA-4 is not needed for Provision 2 schools in a non-base year; therefore, a Provision 2 FA-4 is not included in the forms set.

FA-5, FULL RECALCULATION WORKSHEET - This form is used when recalculation is required because the counting system used by the reviewed school is unreliable.

FA-6, FISCAL ACTION WORKSHEET - SFA AND SFA SUMMARY - This form is used for SFA errors and computing the total SFA (SFA and reviewed schools) overclaims and underclaims and meal count adjustments. Note: The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. FA-6 summarizes fiscal action for all types of schools in the SFA; therefore, only one FA-6 is used for each CRE regardless of the type of school(s) reviewed. Combine the information from all school reviews onto one FA-6 Summary.

FA-7, FISCAL ACTION WORKSHEET - NONREIMBURSABLE MEAL ALLOCATION - This form is used to allocate ineligible meals, meals with PS2 errors, and incomplete meals, by category.

2. The following review forms are needed to complete fiscal action:

SFA-2

S-1 (for each school reviewed)

S-5 (for each meal count by category school reviewed). The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. The Provision 2 S-5 is used in conjunction with the Provision 2 S-6 and S-6a to calculate fiscal action for Provision 2 schools in a non-base year.

Provision 2 S-6 and S-6a (for each Provision 2 school reviewed in a non-base year).

S-7 (for each school reviewed).

S-8 (for each school reviewed and the SFA).

3. S-5, Certification and Benefit Issuance Error Worksheet, must be completed before calculating fiscal action. Refer to FA-INS-2 for information on how to complete this form. Note: The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. The Provision 2 S-5 is used in conjunction with the Provision S-6 and S-6a to calculate fiscal action for each Provision 2 school in a non-base year,
4. Use a copy of FA-7 to allocate total meals into categories for ineligible meals, including second meals, meals missing menu items/food items, and incomplete meals errors.
5. Participation factors and participation rates are used in certain calculations. The procedures used to calculate participation rates are included in the instructions for FA-4, Partial Recalculation. Instructions for calculating a participation factor are included in the instructions to S-1, 15. If Full Recalculation is required, refer to the Fiscal Action section of the CRE Guidance.
6. A plus sign (+) represents an overclaim and a negative sign (—) represents an underclaim on the fiscal action forms.
7. Rounding Instructions: Carry all calculations to 4 decimal places and round back to 3 places using standard rounding procedures, i.e., round down for numbers ending in 0-4 and up for numbers ending in 5-9, except dollar amounts which are rounded to the nearest whole cent and meals which are rounded to the nearest whole meal.
8. 2¢ Differential: The fiscal action forms require the full rate of reimbursement (Section 4 plus Section 11) in some computations. In those cases where schools receive the additional 2¢ Section 4 reimbursement, the higher rate of reimbursement must be used.
9. Performance-based reimbursement: SFAs certified by the SA in compliance with the meal patterns are eligible to receive cash assistance, performance-based reimbursement for all lunches served. For SFAs receiving the performance-based reimbursement, the additional reimbursement is added to the Section 4 rate when determining the reimbursement rate used for FA. Refer to 7.1 of the CRE Procedures Manual and SP-54-2014 for additional information on fiscal action related to the performance-based reimbursement.

PROVISION 2 FA-INS-1

September 1, 2014

**FISCAL ACTION
INSTRUCTIONS FOR COMPLETING S-5,
CERTIFICATION AND BENEFIT ISSUANCE ERROR WORKSHEET**

Note: The regular Fiscal Action forms and instructions must be used when reviewing meal count by category schools and schools operating under Provision 1. The Provision 2 S-5 is used in conjunction with the Provision 2 S-6 and S-6a to calculate fiscal action for Provision 2 schools in a non-base year.

September 1, 2014

**FISCAL ACTION WORKSHEET – SCHOOL
SPECIAL ASSISTANCE PROVISION 2 NON-BASE YEAR**

[] NSLP [] SBP

| | | | | | | |
|---|-----------------------|-----------------------|-----------------------|----------|-------|-------|
| LEA/SFA | SCHOOL | | FISCAL YEAR | | | |
| CERTIFICATION AND BENEFIT ISSUANCE ERRORS | | | | | | |
| | FREE | REDUCED | PAID | | | |
| | A. _____ x B. _____ = | D. _____ x E. _____ = | G. _____ x H. _____ = | | | |
| 1. Number of Meals Claimed Incorrectly + or - | C. _____ | F. _____ | I. _____ | | | |
| 2. X Rates | Section 4 & 11A. | Section 4 & 11 B. | Section 4 C. | | | |
| 3. = \$ Amount | A. | B. | C. | | | |
| 4. Overclaim (3A+3B+3C) Disregard Net Underclaim | \$ | | | | | |
| MEAL COUNT AND PS2 ERRORS | | | | | | |
| | A. | B. | C. | D. | E. | F. |
| | +FREE | -FREE | +REDUCED | -REDUCED | +PAID | -PAID |
| 5. Count Differences - Day of Review, from S-1, 13 | | | | | | |
| 6. Nonreimbursable Meals - Day of Review, from FA-7 and S-7 | | | | | | |
| 7. PS2 Errors - Review period and other claim periods from S-7 and S-8 | | | | | | |
| 8. Other Meal Claim Errors, from S-1, 14 & S-8, Column F | | | | | | |
| 9. Subtotal | | | | | | |
| 10. Net Difference by Category | | | | | | |
| 11a. X Rates [] 2c Differential (Section 4 + Section 11) | | | | | | |
| 11b. X Rates [] Performance-based reimbursement (Section 4 + Section 11) | | | | | | |
| 12. Total \$ Amounts by Category | | | | | | |
| 13. Over(+)/Under(-)claim | \$ | | | | | |

| | | |
|---|-----------------|------------------|
| CALCULATION SUMMARY | | |
| | A. OVERCLAIM | B. UNDERCLAIM |
| 14. \$ Certification and Benefit Issuance Errors (line 4) | | |
| 15. \$ Meal Count and PS2 Errors (line 13) | | |
| 16. Recalculation (FA-5, line 11) | | |
| 17. Net School Claim | \$ | \$ |

Provision 2 FA-1

September 1, 2014

INSTRUCTIONS FOR PROVISION 2 FA-1

SCHOOL FISCAL ACTION WORKSHEET SPECIAL ASSISTANCE PROVISION 2 NON-BASE YEAR

Complete one sheet for each school reviewed. If fiscal action will affect two fiscal years (July-September and October-June), a separate form for each fiscal year must be completed for each school.

Complete Provision 2 S-5, Certification and Benefit Issuance Error Worksheet, before completing this section. If full recalculation is required, follow the procedures outlined in the CRE Guidance to avoid unjustified overclaims.

1. A,D,G. Not Applicable for schools operating under Provision 2 during a non-base year.
B,E,H. Not Applicable for schools operating under Provision 2 during a non-base year.
C,F,I. Enter the number of meals claimed incorrectly for the review month up to the date of corrective action. See instructions for Provision 2 S-6a, Chart E, (7) which details the procedures for calculating new claiming percentages based on corrected applications and benefit issuance. These new claiming percentages should be applied to total meal counts for the review month up to the date of corrective action. Differences in the number of meals claimed should be recorded in Box C, F, and I as appropriate.
2. Record the Section 4 & 11 rate in 2 A and 2 B. Enter the Section 4 rate in 2 C.
3. Multiply: 1C by 2A and record the results in 3A; 1F by 2B and record the results in 3B; 1I by 2C and record the results in 3C.
4. Disregard if the total results in a net underclaim. Item 4 is always an overclaim.

Complete lines 5 and 6 only if the school does not or cannot correct errors found on the day of the review. Do not complete line 5 if full recalculation includes the day of review.

5. Use Provision 2 S-1, 13. Record the differences.
6. Use Provision 2 S-1, 16, 17 and 18. Complete FA-7, if necessary, and record the results in blocks 6A, 6C, and 6E, as applicable. If full recalculation is required, do not use S-1, 17 to complete FA-7 for this entry.
7. Use Provision 2 S-7 and Provision 2 S-8. Complete Provision 2 FA-7, if necessary, for any missing meal components for the review period or other claim periods. Sum the amounts from all Provision 2 FA-7 forms for this school for this deficiency and record the results in blocks: 7A, 7C, and 7E, as appropriate.
8. Use Provision 2 S-1, 15, B, e. and Provision 2 S-8. Record the differences for the school by category. Do not complete this entry for claim periods requiring full recalculation.
9. Add the columns and record the results by category.
10. Net out the amounts in line 9 by category (9A-9B; 9C-9D; 9E-9F) and record the net negative or net positive results for each category. Do not combine categories.
- 11a. If the school receives the additional 2¢ Section 4 reimbursement, check the box. Use the appropriate rates of reimbursement (Section 4 + Section 11) including the 2¢ Section 4 differential, if appropriate, for each category that has an entry in line 10.
- 11b. If the school receives the additional Performance-based reimbursement (6¢) reimbursement calculate the fiscal action based on NSLP meals only.
12. Multiply amounts in line 10 by the rates in line 11 and record.
13. Add entries (12A+12C+12E), subtract entries (12B+12D+12F), and record the results. Identify whether it is an overclaim(+) or underclaim(-).
14. Record the dollar amount shown on line 4.
15. Record the dollar amount shown on line 13.
16. Enter the overclaim or underclaim amount from line 11, FA-5.
17. Net lines 14 through 16 and enter the results in the appropriate column.

☐ NSLP ☐ SBP

September 1, 2014

INSTRUCTIONS FOR PROVISION 2 FA-2

SUMMARY - CERTIFICATION AND BENEFIT ISSUANCE ERRORS SPECIAL ASSISTANCE PROVISION 2 NON-BASE YEAR

This form summarizes the results of FA-1, the Certification and Benefit Issuance Errors Section, for all of the reviewed Provision 2 schools.

If the fiscal action and/or meal count adjustments will affect two fiscal years (July-September and October-June), complete a summary for each fiscal year.

Use one row for each Provision 2 school reviewed. Use Provision 2 FA-1, Fiscal Action Worksheet - School, to complete this form.

PROVISION 2 SCHOOLS – Record the name of the school.

- A. From Provision 2 FA-1, line 4.
 - B. (+) or (—) From Provision 2 FA-1, line 1C.
 - C. (+) or (—) From Provision 2 FA-1, line 1F.
 - D. (+) or (—) From Provision 2 FA-1, line 1I.
-
- 1. Subtotal each Meal Count Adjustment column and record the results.
 - 2A. Add column A and enter the amount.
 - 3B. Net the subtotaled amounts in line 1B and record the difference in the appropriate (+ or -) column.
 - 3C. Net the subtotaled amounts in line 1C and record the difference in the appropriate (+ or -) column.
 - 3D. Net the subtotaled amounts in line 1D and record the difference in the appropriate (+ or -) column.

☐ NSLP ☐ SBP

September 1, 2014

INSTRUCTIONS FOR PROVISION 2 FA-3

SUMMARY MEAL COUNT AND PS2 ERRORS SPECIAL ASSISTANCE PROVISION 2 ON-BASE YEAR

This form summarizes the results of the Provision 2 FA-1, the Meal Count and PS2 Errors section, for all of the reviewed Provision 2 schools.

If the fiscal action and/or meal count adjustments will affect two fiscal years (July-September and October-June), complete a summary for each fiscal year.

Use one row for each school reviewed. Use Provision 2 FA-1, Fiscal Action Worksheet - School, to complete this form.

SCHOOL Record the name of the school.

A. and B. From line 13 of Provision 2 FA-1, enter the amount in the appropriate (A. Overclaim or B. Underclaim) column.

C. If line 10A of Provision 2 FA-1 is completed, record the amount under (+).
If line 10B of Provision 2 FA-1 is completed, record the amount under (-).

D. If line 10C of Provision 2 FA-1 is completed, record the amount under (+).
If line 10D of Provision 2 FA-1 is completed, record the amount under (-).

E. If line 10E of Provision 2 FA-1 is completed, record the amount under (+).
If line 10F of Provision 2 FA-1 is completed, record the amount under (-).

1. Add each column under A, B, C, D, and E and enter the results in the appropriate columns.

2. Net the amounts determined in 1A and 1B, that is 1A minus 1B. Record in the appropriate (+ or -) column.

3. Use line 1 and net the subtotaled (+ and -) Meal Count Adjustment columns, by category. Enter the results in the appropriate (+ or -) columns. Do not combine categories.

FA-4

Does Not

Apply to

Provision 2

**FULL RECALCULATION WORKSHEET
SPECIAL ASSISTANCE PROVISION 2 NON-BASE YEAR**

[] NSLP [] SBP

| | | | | | 2¢ Differential: Yes [] No [] | | | | | | |
|-----------------------------|--------------------------|--|-----------------------|-------------------------------|--|------------------------|--|--|--|--|--|
| | | | | | PERFORMANCE-BASED REIMBURSEMENT (NSLP only): Yes [] No [] | | | | | | |
| SFA | | | | SCHOOL | | | | FISCAL YEAR | | | |
| 1. Claim Period | 2. Number Eligible | | 3. Serving Days | 4. Participation Factor | 5. Corrected Meal Counts | 6. Meals Claimed | 7. Meals Over(+) Under(-) (Column 6 minus Column 5) | 8. Reimbursement Rate + 2¢ Differential | 8a. Reimbursement Rate + Performance Based | 9. \$ Over(+) Under(-) (Column 7 times Column 8) | 10. Net \$ for Claim Period (+ or -) |
| | A. Free | | | | | | | | | \$ | |
| | B. Reduced | | | | | | | | | \$ | |
| | C. Paid | | | | | | | | | \$ | |
| | A. Free | | | | | | | | | \$ | |
| | B. Reduced | | | | | | | | | \$ | |
| | C. Paid | | | | | | | | | \$ | |
| | A. Free | | | | | | | | | \$ | |
| | B. Reduced | | | | | | | | | \$ | |
| | C. Paid | | | | | | | | | \$ | |
| | A. Free | | | | | | | | | \$ | |
| | B. Reduced | | | | | | | | | \$ | |
| | C. Paid | | | | | | | | | \$ | |
| 11. NET TOTAL AMOUNT | | | | | | | | | | | \$ |

Meal Count Adjustments:

12. Free Meals: Net all A. amounts in column 7 = _____

13. Reduced Meals: Net all B. amounts in column 7 = _____

14. Paid Meals: Net all C. amounts in column 7 = _____

Page _____ of _____

PROVISION 2 INSTRUCTIONS FOR FA-5

FULL RECALCULATION WORKSHEET SPECIAL ASSISTANCE PROVISION 2 NON-BASE YEAR

Full recalculation is necessary only when the school is missing base year or subsequent year records to adequately support claims

If the recalculation will affect two fiscal years (July-September and October-June), complete a form for each fiscal year.

Number each page consecutively.

1. Enter each claim period which will be recalculated.
2. Not applicable for schools operating under Provision 2 during a non-base year.
3. Not applicable for schools operating under Provision 2 during a non-base year.
4. Not applicable for schools operating under Provision 2 during a non-base year.
5. If the base year documentation and claiming percentage calculations are satisfactory with only an inadequate total meal count for the day of review or review period, good total meal counts must be made after the review, multiplied by the appropriate base year claiming percentages, and included in Column 5.
6. Use Provision 2 S-1, 14b, SFA claim for this school for the review period, and enter the number of meals claimed by the SFA for the school, by category, for the review period. Obtain the number of meals claimed for the other claim periods being recalculated from the SFA's records for the school.
7. Subtract column 5 from column 6, by category, and enter the results. Indicate whether the amounts are (+) or (-).
8. Enter the appropriate rates of reimbursement by category. Use the full (Section 4 and Section 11) reimbursement rate for free and reduced price meals. If the 2¢ Differential block is checked, use the higher rates of reimbursement.
- 8a. Calculate the performance-based reimbursement based on total lunch meals served for which fiscal action applies.
9. Multiply the number of meals in column 7 by column 8, by category, and enter the amount. Enter whether the amount is (+) or (-).
10. Net the amounts in column 9 and enter the results. Enter whether the amount is (+) or (-).
11. Net the amounts in column 10 and enter the results. Enter whether the amount is (+) or (-).
- 12.-14. Enter a (+) or (-) sign for each net entry.

| | |
|---------|-------------|
| LEA/SFA | FISCAL YEAR |
|---------|-------------|

| SFA ERROR CALCULATION | | | | | | |
|--|--------|--------|-----------|-----------|--------|--------|
| | A. | B. | C. | D. | E. | F. |
| | + FREE | - FREE | + REDUCED | - REDUCED | + PAID | - PAID |
| 1. Review Period Consolidation Errors (SFA-2, 103) | | | | | | |
| 2. Other SFA Errors (S-8) | | | | | | |
| 3. Subtotal | | | | | | |
| 4a. X Rates [] 2¢ Differential (Section 4 + Section 11) | | | | | | |
| 4b. X Rates [] Performance-based reimbursement (Section 4 + Section 11) | | | | | | |
| 5. \$ Amounts | | | | | | |
| 6. Net \$ Over(+)/Under(-)claim | \$ | | | | | |

| TOTAL SFA CLAIM CALCULATION | | |
|---|---------------|----------------|
| | A. OVERCLAIMS | B. UNDERCLAIMS |
| 7. \$ Net Certification and Benefit Issuance Error Overclaims (FA-2, line 2A) | | |
| 8. \$ Net Meal Count and PS2 Error Claims (FA-3, line 2) | | |
| 9. \$ SFA Error Claims (FA-6, line 6) | | |
| 10. Subtotal | | |
| 11. Net Difference | | |
| 12. Net Recalculation Claims (FA-1, line 16) | | |
| 13. Total Net Claim | \$ | \$ |

| TOTAL SFA MEAL COUNT ADJUSTMENTS | | | | | | |
|---|--------|--------|-----------|----------|--------|--------|
| | + FREE | - FREE | + REDUCED | -REDUCED | + PAID | - PAID |
| 14. Certification and Benefit Issuance Error Adjustments (FA-2, line 3) | | | | | | |
| 15. Meal Count and PS2 Error Adjustments (FA-3, line 3) | | | | | | |
| 16. SFA Error Adjustments (FA-6, line 3) | | | | | | |
| 17. Subtotal | | | | | | |
| 18. Net Difference by Category | | | | | | |
| 19. Recalculation Adjustments (FA-4, lines 11-13 and FA-5, lines 12-14) | | | | | | |
| 20. Total Net Adjustment | | | | | | |

INSTRUCTIONS FOR PROVISION 2 FA-6

FISCAL ACTION WORKSHEET - SFA AND SFA SUMMARY

This form summarizes the results of the individual school reviews and the results of the SFA review. If the fiscal action and/or meal count adjustments will affect two fiscal years (July-September and October-June), complete a summary for each fiscal year.

Separate sets of Fiscal Action forms are used for schools using standard meal counting procedures and those under Provision 2 or Provision 3. Information from all schools and all types of Fiscal Action forms should be combined to complete this form, FA-6.

1. Use SFA-2, 103. Deduct the amount of any consolidation error directly attributable to schools requiring recalculation of the review period and record the differences in the appropriate category(ies).
2. Use S-8. For SFA level missing meal component errors noted on S-8, complete FA-7, if necessary. For SFA consolidation errors, deduct the amount of any consolidation error directly attributable to schools requiring recalculation of that claim period. Sum all SFA errors and record in the appropriate categories.
3. Add lines 1 and 2 by category.
- 4a. Use the appropriate rates of reimbursement (Section 4 + Section 11 for columns A-D) including the 2¢ Section 4 differential, if appropriate.
- 4b. Performance-based reimbursement: fiscal action for PS2 errors includes the performance-based reimbursement based on NSLP meals only.
5. Multiply amounts in line 3 by the rates in line 4 and record.
6. Add any amounts in line 5 (A+C+E) and subtract any amounts in line 5 (B+D+F). Record the results. Identify whether it is an overclaim (+) or underclaim (-).
7. Enter the net amount from line 2A of FA-2, Summary - Certification and Benefit Issuance Errors.
8. Enter the amount from line 2 of FA-3, Summary - Meal Count and PS2 Errors, under the appropriate category.
9. Enter the amount from line 6, of this form, FA-6, Fiscal Action Worksheet - SFA and SFA Summary, in the appropriate column.
10. Add the columns and enter the results.
11. Net the overclaim and underclaim amounts in line 10 and record the net amount in the appropriate column.
12. Use FA-1, line 16. If more than one school was recalculated, net all FA-1, line 16 entries and record the results.
13. Net line 11 and line 12. If line 11A and 12B are completed, enter 0 if the net difference is an underclaim. If line 11B and 12B are completed, enter only the 11B amount on line 13.

If the total net claim is 0, do not complete lines 14-20.
14. Enter the meal count adjustment amounts from line 3 of FA-2, Summary - Certification and Benefit Issuance Errors, in the appropriate column. The – Free and + Paid columns may only be used for adjustments identified during review of Provision 2 and Provision 3 schools in a non-base year.
15. Enter the meal count adjustment amounts from line 3 of FA-3, Summary - Meal Count and PS2 Errors, in the appropriate column.
16. Enter the amount from line 3 of this form, FA-6, Fiscal Action Worksheet - SFA and SFA Summary, in the appropriate column.
17. Add the columns and enter the results, by category.
18. Net the overclaim and underclaim adjustments in line 17, by category, and enter the net amount in the appropriate column. Do not offset adjustments between categories.
19. Report meal count adjustments for recalculated claims only when the recalculated claim amount is included in line 13 above. Use FA-5, lines 12-14, Full Recalculation Worksheet. If more than one school was recalculated, net the amounts from lines 12-14 of the FA-5 form(s) and record the results in the appropriate columns.
20. Net the overclaim and underclaim adjustments, by category, and enter the net adjustment in the appropriate column. Do not offset amounts between categories.

**FISCAL ACTION WORKSHEET
NONREIMBURSABLE MEAL ALLOCATION
SPECIAL ASSISTANCE PROVISION 2 NON-BASE YEAR**

☐ NSLP ☐ SBP

| | | |
|----------------|---------------|--------------------|
| LEA/SFA | SCHOOL | FISCAL YEAR |
|----------------|---------------|--------------------|

Check one: Day of Review ☐]
 Review Period ☐]
 Other ☐] _____

Check all that apply: Ineligible Meals ☐]
 Meals with PS2 ERRORS ☐]
 Incomplete Meals ☐]

| A. Total Meals in Error | | B. Claiming Percentage For Provision 2 (.000) | C. Lunches Claimed in Error by Category (A x B) |
|-------------------------------|---------|--|--|
| | Free | | |
| | Reduced | | |
| | Paid | | |
| | | 1.00 | |
| | | TOTAL | |

INSTRUCTIONS FOR PROVISION 2 FA-7

FISCAL ACTION WORKSHEET - NONREIMBURSABLE MEAL ALLOCATION SPECIAL ASSISTANCE PROVISION 2 NON-BASE YEAR

Use this form to assign ineligible meals, meals missing meal components, and incomplete meals for the day of review findings from Provision 2 S-1, 16, 17 and 18:

Block 17 - Ineligible Meals - second meals, adult meals

Block 18 - PS2 Errors

Block 19 - Incomplete Meals

This form is also used, when necessary, for assigning meals from Provision 2 S-7 and Provision 2 S-8 for PS2 errors, for the review period and other claim periods.

Complete a separate form for day of review deficiencies, review period deficiencies and for other claim periods where deficiencies were identified. If the errors affect two fiscal years (July-September and October-June), separate forms for each fiscal year must be completed.

If OTHER is checked, identify the claim period(s).

- A. Record the number of lunches which must be allocated.
- For day of review findings, this is the sum of Provision 2 S-1, 18, 19 and the entry under Incomplete for 20.
 - For a PS2 error for the review period, this is the Total amount under column 10 of Provision 2 S-7.
 - For a PS2 errors for other claim periods, use Provision 2 S-8.
 - If recalculation includes the day of review, do not include any entry from Provision 2 S-1, 16 in the number of lunches to be allocated.
 - If the number of meals identified in Provision 2 S-1, 17 was computed on meal count data before recalculation, recompute the adjusted number of meals with PS2 errors for column A.
- B. Enter the Claiming Percentage for the time period that meal adjustments are needed. If adjustments cover more than one claiming period, it is necessary to complete a separate form for each claim that is being adjusted so that the correct claiming percentages are applied.
- C. Multiply column A by column B and record the results by category in column C. The total number of lunches in column C cannot exceed the number of lunches in column A. Adjust the entry for Paid if the total number of lunches in column C is different from column A. This adjustment is due to the effects of rounding.

FISCAL ACTION SUMMARY

**For Non-Provision Schools, Base Year Provision 2 and Provision 3 Schools,
Non-Base Year Provision Schools, and Recalculation**

LEA/SFA:

FISCAL YEAR:

| Fiscal Action by Program | Total |
|-------------------------------------|--------------|
| 1a. Total NSLP – Standard | \$ |
| 1b. Total NSLP – Provision 2 | \$ |
| 1c. Total NSLP – Provision 3 | \$ |
| 1d. Total other NSLP Errors | \$ |
| 1e. Total NSLP Fiscal Action | \$ |
| | |
| 2a. Total SBP - Standard | \$ |
| 2b. Total SBP –Provision 2 | \$ |
| 2c. Total SBP – Provision 3 | \$ |
| 2d. Total other SBP Errors | \$ |
| 2e. Total SBP Fiscal Action | \$ |
| | |
| 3. Total SMP Errors | \$ |
| | |
| 4. Total FFVP Errors | \$ |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| | |
| TOTAL FISCAL ACTION | \$ |

INSTRUCTIONS FOR FISCAL ACTION SUMMARY FA-8

For Non-Provision Schools, Base Year Provision 2 and Provision 3 Schools, Non-Base Year Provision School, and Recalculation

- 1a-d. Enter the total fiscal action for NSLP as identified, Standard, Provision 2, Provision 3 and all other NSLP errors.
- 1e. Total all fiscal action errors for NSLP.
- 2a-d. Enter the total fiscal action for SBP as identified, Standard, Provision 2 and Provision 3 and all other SBP errors.
- 2e. Total all fiscal action errors for SBP.
- 3. Enter the total fiscal action for SMP errors.
- 4. Enter total fiscal action for FFVP errors.